

IN THE CLAIMS

Please amend the claims by canceling claims 34-37 as shown below.

Claims 1-37 (Canceled)

Claim 38. (Original) A method of making a GaN single crystal substrate comprising:
an ingot forming step of forming an ingot of GaN single crystal by growing an epitaxial
layer made of GaN on a GaN single crystal employed as a seed crystal; and
a cutting step of cutting said ingot into a plurality of sheets.

Claim 39. (Original) A method of making a GaN single crystal substrate comprising:
an ingot forming step of forming an ingot of GaN single crystal by growing an epitaxial
layer made of GaN on a GaN single crystal employed as a seed crystal; and
a cleaving step of cleaving said ingot into a plurality of sheets.

Claims 40-58 (Canceled)